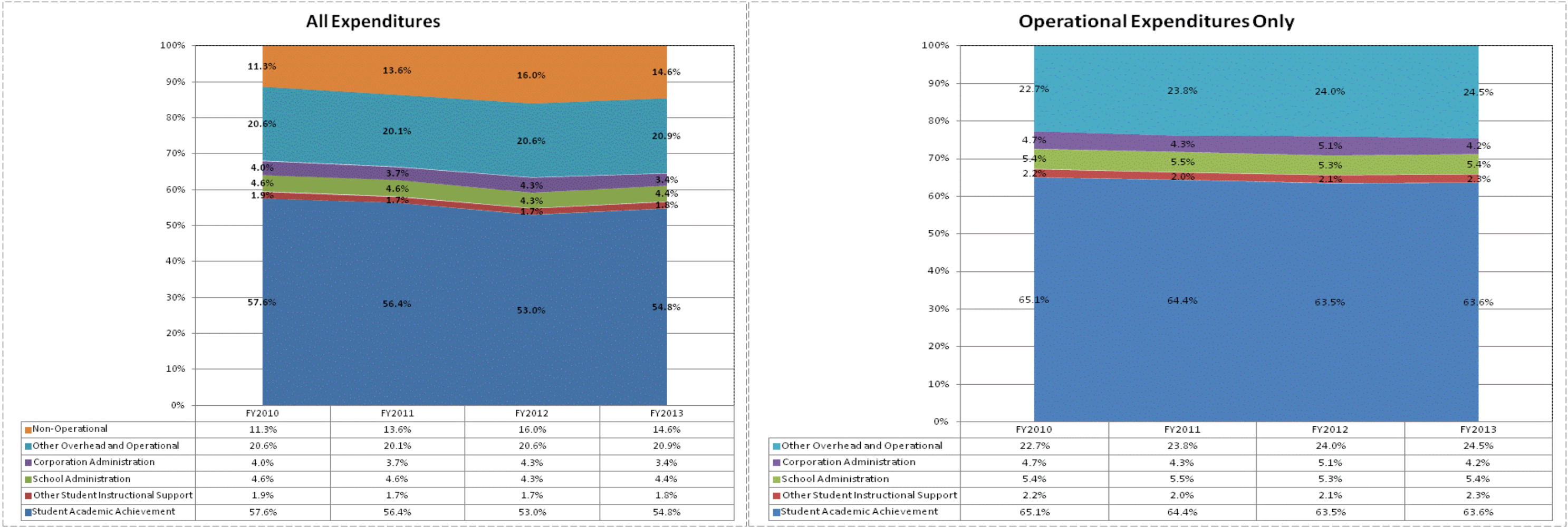


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Rossville Con School District (1180)

Rossville Con School District (1180)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$4,189,377	54.0%	\$4,795,169	54.2%	\$5,017,583	53.0%	\$5,083,512	54.8%
Student Instructional Support	\$581,651	7.5%	\$537,497	6.1%	\$571,177	6.0%	\$582,601	6.3%
Overhead and Operational	\$1,760,044	22.7%	\$2,343,350	26.5%	\$2,356,070	24.9%	\$2,258,539	24.4%
Nonoperational	\$1,227,265	15.8%	\$1,169,617	13.2%	\$1,516,398	16.0%	\$1,349,918	14.6%
Grand Total	\$7,758,336		\$8,845,633		\$9,461,228		\$9,274,570	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	61.5%	60.3%	59.1%	61.1%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Rossville Con School District (1180)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$67,245	\$187,171	N/A	N/A	178%
11100 Regular Programs; Elementary	\$1,082,521	\$1,611,542	\$1,656,777	\$1,509,551	39%	-6%	-9%
11200 Regular Programs; Middle/Junior High	\$12,016	\$807,865	\$756,364	\$711,222	> 500%	-12%	-6%
11300 Regular Programs; High School	\$1,317,637	\$1,249,315	\$1,310,651	\$1,265,211	-4%	1%	-3%
11420 Vocational Education; Agriculture B	\$141,632	\$151,363	\$154,036	\$150,402	6%	-1%	-2%
11450 Vocational Education; Consumer and Homemaking	\$53,602	\$56,778	\$32,209	\$31,884	-41%	-44%	-1%
12110 Gifted And Talented; Gifted and Talented	\$7,850	\$22,287	\$26,198	\$14,780	88%	-34%	-44%
12510 Culturally Different; Communication Disorders	\$56,268	\$59,847	\$40,525	\$60,060	7%	0%	48%
12610 Learning Disability	\$164,742	\$186,803	\$299,451	\$391,541	138%	110%	31%
12810 Special Education Preschool	\$28,577	\$34,844	\$4,888	\$12,558	-56%	-64%	157%
12900 Other Special Programs	\$174	\$707	\$1,093	\$1,268	> 500%	79%	16%
14300 Summer School Programs; High School	\$12,233	\$9,653	\$2,930	\$177	-99%	-98%	-94%
16100 Remediation Testing	\$38,284	\$25,947	\$19,268	\$13,484	-65%	-48%	-30%
16200 Preventive Remediation	\$2,040	\$0	\$0	\$0	-100%	N/A	N/A
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$42,324	\$37,256	\$58,585	\$55,114	30%	48%	-6%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$63,899	\$65,083	\$66,589	\$102,819	61%	58%	54%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agr	\$22,233	\$37,939	\$65,489	\$23,313	5%	-39%	-64%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$3,535	\$3,723	\$3,663	\$3,716	5%	0%	1%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$12,369	\$7,597	\$6,251	\$3,834	-69%	-50%	-39%
22130 Improvement of Instruction; Instructional Staff Training	\$1,331	\$0	\$0	\$0	-100%	N/A	N/A
22220 Library/Media Services; School Library	\$62,694	\$80,374	\$74,298	\$67,942	8%	-15%	-9%
22230 Library/Media Services; Audiovisual	\$107	\$46	\$0	\$0	-100%	-100%	N/A
22360 Instruction, Related Technology; Network Support	\$187,878	\$175,321	\$270,771	\$350,038	86%	100%	29%
22380 Instruction, Related Technology;Professional Development for Instruction, Focused Tr	\$0	\$0	\$0	\$31,028	N/A	N/A	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$94,195	\$170,879	\$100,302	\$96,400	2%	-44%	-4%
26497 2007 Account Code - Teachers Retirement Fund	\$194,450	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$3,602,589	\$4,795,169	\$5,017,583	\$5,083,512	41%	6%	1%
Student Instructional Support							
21220 Guidance Services; Counseling Services	\$77,588	\$108,008	\$126,981	\$125,338	62%	16%	-1%
21340 Health Services; Nurse Services	\$31,298	\$34,082	\$37,122	\$46,116	47%	35%	24%
21390 Health Services; Other Health Services	\$500	\$805	\$0	\$0	-100%	-100%	N/A
24100 Office of The Principal	\$373,126	\$394,602	\$407,074	\$411,147	10%	4%	1%
Student Instructional Support Total	\$482,512	\$537,497	\$571,177	\$582,601	21%	8%	2%
Overhead and Operational							
23120 Board of Education; Service Area Assistants	\$14,835	\$15,296	\$14,856	\$14,795	0%	-3%	0%
23150 Board of Education; Legal Services	\$3,610	\$13,380	\$4,937	\$2,468	-32%	-82%	-50%
23160 Board of Education; Promotion Expenses	\$1,500	\$1,538	\$2,734	\$808	-46%	-47%	-70%
23190 Board of Education; Other Governing Body Services	\$738	\$28,529	\$7,820	\$9,028	> 500%	-68%	15%
23210 Executive Administration; Office of The Superintendent	\$169,562	\$386,720	\$327,945	\$258,946	53%	-33%	-21%
23220 Executive Administration; Community Relations	\$4,595	\$5,435	\$0	\$1,846	-60%	-66%	N/A
23290 Executive Administration; Other Executive Administration Services	\$13,388	\$13,393	\$15,703	\$11,360	-15%	-15%	-28%
25191 Other Fiscal Services; Refund of Revenue	\$1,939	\$2,513	\$9,461	\$2,098	8%	-17%	-78%
25890 Other Technology Services	\$0	\$0	\$13,296	\$4,514	N/A	N/A	-66%
25990 Other Support Services, Central	\$6,720	\$14,475	\$7,990	\$12,782	90%	-12%	60%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$552,198	\$728,731	\$671,200	\$658,436	19%	-10%	-2%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$5,208	\$8,296	\$5,267	\$2,084	-60%	-75%	-60%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$84,499	\$115,397	\$114,746	\$107,209	27%	-7%	-7%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Rossville Con School District (1180)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$797	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$833	\$1,503	\$660	\$915	10%	-39%	39%
26700 Operation and Maintenance of Plant Services; Insurance	\$40,962	\$181,614	\$186,488	\$191,091	367%	5%	2%
27010 Student Transportation; Service Area Direction	\$1,122	\$153	\$165	\$148	-87%	-3%	-11%
27100 Student Transportation; Vehicle Operation	\$134,938	\$235,322	\$280,511	\$277,367	106%	18%	-1%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$77,085	\$79,077	\$134,191	\$137,641	79%	74%	3%
27400 Student Transportation; Purchase of School Buses	\$142,973	\$112,789	\$87,689	\$80,741	-44%	-28%	-8%
27500 Student Transportation; Insurance on Buses	\$15,993	\$18,270	\$19,322	\$22,262	39%	22%	15%
31200 Food Services Operations; Food Preparation and Dispensing	\$101,374	\$139,741	\$171,849	\$188,459	86%	35%	10%
31400 Food Services Operations; Food Purchases	\$177,221	\$217,574	\$236,304	\$252,974	43%	16%	7%
31900 Other Food Services	\$19,018	\$23,604	\$42,937	\$20,569	8%	-13%	-52%
Overhead and Operational Total	\$1,571,107	\$2,343,350	\$2,356,070	\$2,258,539	44%	-4%	-4%
Nonoperational							
33400 Athletic Coaches	\$40,464	\$62,581	\$74,382	\$66,010	63%	5%	-11%
33930 Latch Key Kid Program	\$0	\$0	\$0	\$10,619	N/A	N/A	N/A
33990 Other Community Services; Other	\$1,192	\$1,240	\$1,232	\$1,232	3%	-1%	0%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$43,994	\$1,400	\$0	\$19,298	-56%	> 500%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$800	\$200	\$0	\$649	-19%	225%	N/A
45100 Building Acquisition, Construction and Improvements	\$202,731	\$88,897	\$272,911	\$222,835	10%	151%	-18%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$17,425	\$2,257	\$0	\$8,238	-53%	265%	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$3,382	\$1,864	\$0	\$2,555	-24%	37%	N/A
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$129,829	\$2,497	N/A	N/A	-98%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$90,477	\$151,903	\$104,957	\$32,175	-64%	-79%	-69%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$0	\$26,406	\$0	N/A	N/A	-100%
51100 Debt Services; Principal on Debt; Bonds	\$50,000	\$55,000	\$60,000	\$60,000	20%	9%	0%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$0	\$0	\$14,716	N/A	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$23,893	\$19,393	\$12,110	\$9,273	-61%	-52%	-23%
52200 Debt Services; Interest on Debt; Temporary Loans	\$5,292	\$35,250	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$511,000	\$547,000	\$648,347	\$444,000	-13%	-19%	-32%
54100 Veterans' Memorial Fund; Principal	\$11,834	\$11,495	\$90,959	\$5,555	-53%	-52%	-94%
54200 Common School Fund; Principal	\$214,629	\$188,388	\$89,416	\$164,416	-23%	-13%	84%
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$1,250	\$2,350	\$285,350	N/A	> 500%	> 500%
60700 Nonprogramed Charges; Scholarships	\$1,400	\$1,500	\$3,500	\$500	-64%	-67%	-86%
Nonoperational Total	\$1,218,513	\$1,169,617	\$1,516,398	\$1,349,918	11%	15%	-11%
Prorated By Fund							
26492 2007 Account Code - Social Security	\$322,850	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$30,492	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$475,245	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$55,028	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$883,615	\$0	\$0	\$0	N/A	N/A	N/A